I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No.EL989766705US, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Inted: June 21, 2005 Signature:

Dept W. Ragusa

Docket No.: G0126.0003

(PATENT)

JUN 2 1 2005

IN THE VINITED STATES PATENT AND TRADEMARK OFFICE

re Patent Application of:

Masato Yoshikawa

Application No.: 10/067,325

Confirmation No.: 4581

Filed: February 7, 2002

Art Unit: 2142

For: PLURAL MEDIA DATA

SYNCHRONIZING SYSTEM

Examiner: Benjamin A. Ailes

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated March 21, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Amendments to the Drawings begin on page 10 of this paper and include an attached replacement sheets.

Remarks/Arguments begin on page 11 of this paper.